THE HON'BLE SRI JUSTICE V.V.S.RAO

WRIT PETITION No.18285 of 2006

Dated: 19-09-2006

Between:

K. Rajagopal Reddy.

..... PETITIONER

AND

The District Registrar, Kurnool, and another.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE V.V.S. RAO

WRIT PETITION No.18285 of 2006

ORDER:

The petitioner executed gift deed giving land admeasuring Ac.0.72 cents in survey No.907/B situated at Kallur Village, Kurnool District, in favour of her sister Smt. J. Radha Rukmini. The same was presented before respondent No.2 for registration duly paying the stamp duty and registration charges on the document of the value of Rs.14,41,500/-. The same was registered as document No.12125 of 2005 on 05-09-2005 in the office of the Sub-Registrar. Respondent No.1, however, initiated action under Section 27 read with Section 64 of the Indian Stamp Act, 1899 (the Act, for brevity) alleging that the petitioner has suppressed the correct market value and informed the petitioner to pay deficit stamp duty of Rs.1,97,400/- after duly giving credit to the amount of stamp duty paid already. The petitioner submitted explanation after receiving provisional notice. Thereafter, respondent No.1 passed orders/final notice on
17-08-2006 directing the petitioner to pay an amount of Rs.1,97,400/-, failing which to face prosecution under the Act. This is assailed in the present writ petition.

The matter was heard initially on 01-09-2006, 07-09-2006 and 11-09-2006. The learned counsel for the petitioner submitted that on 11-12-2005 the petitioner submitted explanation after receiving provisional notice from the respondents, but without considering the same the impugned order was passed. In view of this, the learned Assistant Government Pleader for Revenue (General) was directed to get instructions. Today, after getting instructions in the matter, he fairly submits that the representation made by the petitioner was not received in the office of respondent No.1.

There is no dispute that the petitioner has valued the gift deed as per the basic value register at Rs.20,05,000/- per acre. However, as seen from the impugned order, the basis for suspecting suppression of correct market value is allegedly by the person, who inspected the area. In this background consideration of the representation of the petitioner pursuant to the notice dated 28-10-2005 issued under Section 27 read with Section 64 of the Act becomes necessary. This Court is, therefore, of the considered opinion that the matter should go back to respondent No.1 for fresh disposal duly taking into consideration the representation made by the petitioner on 11-12-2005. It shall be open to the petitioner to approach respondent No.1 with a copy of this order as well as a copy of the representation made by him. As and when the petitioner approaches, respondent No.1 may pass appropriate orders within a

period of four weeks thereafter.

The writ petition, with the above observations and directions, is accordingly disposed of. No costs.

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(**V.V.S.RAO, J**)

19th September, 2006
ghn